

105TH CONGRESS
1ST SESSION

S. 1277

To amend the Internal Revenue Code of 1986 to allow individuals to designate any portion of their income tax overpayments, and to make other contributions, for the benefit of units of the National Park System.

IN THE SENATE OF THE UNITED STATES

OCTOBER 8, 1997

Mr. JOHNSON introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to allow individuals to designate any portion of their income tax overpayments, and to make other contributions, for the benefit of units of the National Park System.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. DESIGNATION OF OVERPAYMENTS AND CON-**
4 **TRIBUTIONS FOR THE BENEFIT OF UNITS OF**
5 **THE NATIONAL PARK SYSTEM.**

6 (a) IN GENERAL.—Subchapter A of chapter 61 of the
7 Internal Revenue Code of 1986 is amended by adding at
8 the end the following new part:

1 **“PART IX—DESIGNATION OF OVERPAYMENTS**
 2 **AND CONTRIBUTIONS FOR THE BENEFIT OF**
 3 **UNITS OF THE NATIONAL PARK SYSTEM**

“Sec. 6097. Designation.

4 **“SEC. 6097. DESIGNATION.**

5 “(a) IN GENERAL.—In the case of an individual, with
 6 respect to each taxpayer’s return for the taxable year of
 7 the tax imposed by chapter 1, such taxpayer may des-
 8 ignate that—

9 “(1) a specified portion (but not less than \$1)
 10 of any overpayment of tax for such taxable year, and
 11 “(2) any cash contribution which the taxpayer
 12 includes with such return,
 13 shall be used for the benefit of units of the National Park
 14 System.

15 “(b) MANNER AND TIME OF DESIGNATION.—A des-
 16 ignation under subsection (a) may be made with respect
 17 to any taxable year only at the time of filing the return
 18 of the tax imposed by chapter 1 for such taxable year.
 19 Such designation shall be made in such manner as the
 20 Secretary prescribes by regulations except that such des-
 21 ignation shall be made either on the first page of the re-
 22 turn or on the page bearing the taxpayer’s signature.

23 “(c) OVERPAYMENTS TREATED AS REFUNDED.—For
 24 purposes of this title, any portion of an overpayment of
 25 tax designated under subsection (a) shall be treated as

1 being refunded to the taxpayer as of the last date pre-
 2 scribed for filing the return of tax imposed by chapter 1
 3 (determined without regard to extensions) or, if later, the
 4 date the return is filed.”

5 (b) CLERICAL AMENDMENT.—The table of parts
 6 such subchapter A is amended by adding at the end the
 7 following new item:

“Part IX. Designation of overpayments and contributions for the
 benefit of units of the National Park System.”

8 (c) EFFECTIVE DATE.—The amendments made by
 9 this section shall apply to taxable years beginning after
 10 December 31, 1997.

11 **SEC. 2. NATIONAL PARKS TRUST FUND.**

12 (a) IN GENERAL.—Subchapter A of chapter 98 of the
 13 Internal Revenue Code of 1986 (relating to trust fund
 14 code) is amended by adding at the end the following new
 15 section:

16 **“SEC. 9512. NATIONAL PARKS TRUST FUND.**

17 “(a) CREATION OF TRUST FUND.—There is estab-
 18 lished in the Treasury of the United States a trust fund
 19 to be known as the ‘National Parks Trust Fund’, consist-
 20 ing of such amounts as may be appropriated or credited
 21 to the National Parks Trust Fund as provided in this sec-
 22 tion or section 9602(b).

23 “(b) TRANSFER TO NATIONAL PARKS TRUST FUND
 24 OF AMOUNTS DESIGNATED.—There is hereby appro-

1 priated to the National Parks Trust Fund amounts equiv-
 2 alent to the amounts designated under section 6097 and
 3 received in the Treasury.

4 “(c) EXPENDITURES FROM TRUST FUND.—

5 “(1) IN GENERAL.—The Secretary shall pay,
 6 not less often than quarterly, to the Director of the
 7 National Park Service from the National Parks
 8 Trust Fund an amount equal to the amount in such
 9 Fund as of the time of such payment less any ad-
 10 ministrative expenses of the Secretary which may be
 11 paid under paragraph (2). Amounts paid under this
 12 subsection shall be used only for design, construc-
 13 tion, rehabilitation, and repair of high priority facili-
 14 ties that directly enhance the experience of park visi-
 15 tors, including natural, cultural, and historical re-
 16 source protection projects, within the units of the
 17 National Park System and may not be used for land
 18 acquisition.

19 “(2) ADMINISTRATIVE EXPENSES.—Amounts in
 20 the National Parks Trust Fund shall be available to
 21 pay the administrative expenses of the Department
 22 of the Treasury directly allocable to—

23 “(A) modifying the individual income tax
 24 return forms to carry out section 6097,

1 “(B) carrying out this chapter with respect
2 to such Fund, and

3 “(C) processing amounts received under
4 section 6097 and transferring such amounts to
5 such Fund.

6 “(d) STUDY.—Not later than 2 years following the
7 date of enactment of this section, the Secretary shall
8 transmit to Congress a study of the effects of the program
9 established under the National Parks Trust Fund. The
10 study shall include information on the amount of money
11 paid into such Fund, the projects that were undertaken
12 with funds from such Fund, and any other information
13 that the Secretary deems useful in evaluating the pro-
14 gram’s effectiveness.”

15 (b) CLERICAL AMENDMENT.—The table of sections
16 for such subchapter A is amended by adding at the end
17 the following new item:

 “Sec. 9512. National Parks Trust Fund.”

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